IN THE HIGH COURT OF JUDICATURE, ANDHRA PRADESH
AT HYDERABAD

(Special Original Jurisdiction)

TUESDAY, THE SEVENTH DAY OF SEPTEMBER
TWO THOUSAND AND FOUR

PRESENT

THE HON'BLE MR JUSTICE BILAL NAZKI

and
THE HON'BLE MR JUSTICE S.ANANDA REDDY

WRIT PETITION NO : 15459 of 2004

Between:

M/s. Vijaya Lakshmi General Stores, Gudivada, Krishna District, rep by Proprietor, K. Hemambara Rao, S/o Madhava Rao

..... PETITIONER

AND

1 The Joint Commissioner (CT) (Legal), O/o The Commissioner of

Commercial Taxes, Excise-Commercial Taxes Complex, M.J.

Road, Nampally Hyderabad

2 The Deputy Commissioner (CT) No.II Division, Vijayawada,

Krishna District
3 The Commercial Tax Officer, Gudivada, Krishna District
4 The Secretary, Sales Tax Appellate Tribunal, Nampally

Hyderabad
5 The Branch Manager, M/s. City Union Bank Limited, Godivada,

Krishna District

.....RESPONDENTS

Petition under Article 226 of the constitution of India praying that in the circumstances stated in the Affidavit filed herein the High Court will be pleased to issue an appropriate Writ, order or direction particularly in the nature of Writ of Mandamus declaring the impugned proceedings of the first respondent in the CCT's Ref No. LV (@)/2345/2004 dated 19-08-2004 dismissing the stay petitions by the petitioner firm for assessment year 2002-2003 as illegal, arbitrary amounting the

total taxation in view of the revisions/ proceedings issued by the revisional assessing authorities on the manufactures levying tax on the alleged rental values @ 12% in terms of Entry-21 of the 6th Schedule to the APGST Act and consequently directing the third respondent not to take coercive steps for recovery of the tax in dispute for the above mentioned assessment year.

Counsel for the Petitioner:MR.M.V.J.K.KUMAR

Counsel for the Respondent Nos.1 to 4: GP FOR COMMERCIAL TAX

The Court made the following O R D E R:

(Per the Hon'ble Sri Justice Bilal Nazki).

Appeal is pending before the first appellate authority-second respondent. At the time of filing of appeal, petitioner had deposited 12 ½ per cent of the disputed penalty. Pending appeal, he had filed an application for stay, which has been rejected.

After hearing learned counsel for the parties, we dispose of the writ petition at this stage, with a direction that there shall be stay for taking any coercive steps against the petitioner till disposal of the appeal by the first appellate authority, provided the petitioner deposits 37 ½ per cent of the disputed penalty within a period of four weeks from today. No order as to costs.

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(BILAL NAZKI, J)

7th September, 2004.

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(S.ANANDA REDDY, J)

vrn

To

1 The Joint Commissioner (CT) (Legal), O/o The Commissioner of

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Road, Nampally Hyderabad
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5 The Branch Manager, M/s. City Union Bank Limited, Godivada,

Krishna District

6 Two C.Cs to the Government Pleader for Commercial Taxes,

High Court Buildings, A.P., Hyderabad (OUT)

7 Two C.D copies